
Form W2-c and Form W3-c Examples

**Commonwealth of Massachusetts
Office of the Comptroller
Tax Clearinghouse**

W2-c and W3-c Examples

Note:

- Department Payroll personnel should complete a W2-c and W3-c and are responsible for the accuracy of the corrections.
- A W3-c is a summary sheet of all the W2-c forms submitted. It **MUST BE SIGNED**.
- The summary totals on the W3-c must match the data entered on the W2-c forms. If the W3-c totals do not match the accompanying W2-c forms the package will be returned.
- Although the attached examples illustrate a single change to a Form W2. Please incorporate all the changes required to the employee's W2 on one form W2-c.
- Copy A and Copy 1 should be forwarded to:
Office of the Comptroller
One Ashburton Place
9th Floor
Boston, MA 02108
Attention: Jim Box
- Copies B,C and 2 are provided to the employee.
- Copy D is kept by the department for future reference and audit trail purposes.
- The Office of the Comptroller will file the W2-c and W3-c forms with both the Social Security Administration (SSA) and the Department of Revenue (DOR).
- Be sure to update HR/CMS with corrections to name and SSN
- The employees W-4 must also be updated to reflect accurate information
- If employee's address is incorrect on the W2 mail the Form W-2 with the incorrect address to the employee in an envelope showing the correct address or otherwise deliver it to the employee. Do NOT file a form W-2c with the SSA merely to correct the address.

W2-c and W3-c Examples

W2-c Basics

This is the basic W2-c information:

- Tax year = 2006, Form corrected = W2
- Employers EIN = 04-6002284
- Make sure Commonwealth of Massachusetts is above Department on Employer Address

DO NOT CUT, FOLD, OR STAPLE THIS FORM			
a Tax year/Form corrected 2006 / W-2		For Official Use Only ▶ OMB No. 1545-0008	
b Employee's correct SSN 44444		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input type="checkbox"/>	
e Employee's first name and initial Last name Suff.		d Employer's Federal EIN 04-6002284	
f Employee's address and ZIP code Complete boxes h and/or i only if incorrect on last form filed. ▶		g Employer's name, address, and ZIP code COMMONWEATH OF MASSACHUSETTS DEPARTMENT NAME 1234 FIRST STREET SOMEPLACEIN, MA 00000-0000	
h Employee's incorrect SSN		i Employee's name (as incorrectly shown on previous form)	
Note: Only complete money fields that are being corrected (except MQGE).			
Previously reported		Correct information	
1 Wages, tips, other compensation		1 Wages, tips, other compensation	
3 Social security wages		3 Social security wages	
5 Medicare wages and tips		5 Medicare wages and tips	
7 Social security tips		7 Social security tips	
9 Advance EIC payment		9 Advance EIC payment	
11 Nonqualified plans		11 Nonqualified plans	
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
14 Other (see instructions)		14 Other (see instructions)	
2 Federal income tax withheld		2 Federal income tax withheld	
4 Social security tax withheld		4 Social security tax withheld	
6 Medicare tax withheld		6 Medicare tax withheld	
8 Allocated tips		8 Allocated tips	
10 Dependent care benefits		10 Dependent care benefits	
12a See instructions for box 12		12a See instructions for box 12	
12b		12b	
12c		12c	
12d		12d	
State Correction Information			
Previously reported		Correct information	
15 State		15 State	
Employer's state ID number		Employer's state ID number	
16 State wages, tips, etc.		16 State wages, tips, etc.	
17 State income tax		17 State income tax	
Locality Correction Information			
18 Local wages, tips, etc.		18 Local wages, tips, etc.	
19 Local income tax		19 Local income tax	
20 Locality name		20 Locality name	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **W-2c** (Rev. 1-2006)

Corrected Wage and Tax Statement

Copy A—For Social Security Administration

Department of the Treasury
Internal Revenue Service
Cat. No. 61437D

W2-c and W3-c Examples

Example 1: W2-c to change SSN only

In the example:

- Tax year = 2006, Form corrected = W2
- Enter correct SSN
- Check the "Corrected SSN and/or name" box
- Employers EIN = 04-6002284
- Make sure Commonwealth of Massachusetts is above Department on Employer Address
- Enter employee's incorrect SSN in Box h.

DO NOT CUT, FOLD, OR STAPLE THIS FORM			
a Tax year/Form corrected 2006 / W-2		44444	
b Employee's correct SSN 012-34-5678		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input checked="" type="checkbox"/>	
d Employer's Federal EIN 04-6002284		e Employer's first name and initial Jane	
f Employee's address and ZIP code 11 Eleven Street Hertown, MA 00000		g Employer's name, address, and ZIP code COMMONWEALTH OF MASSACHUSETTS Department Name Department Address Department City, ST, ZIP	
h Employee's incorrect SSN 012-43-5678		i Employee's name (as incorrectly shown on previous form)	
Note: Only complete money fields that are being corrected (except MQGE).			
Previously reported		Correct information	
1 Wages, tips, other compensation		1 Wages, tips, other compensation	
2 Federal income tax withheld		2 Federal income tax withheld	
3 Social security wages		3 Social security wages	
4 Social security tax withheld		4 Social security tax withheld	
5 Medicare wages and tips		5 Medicare wages and tips	
6 Medicare tax withheld		6 Medicare tax withheld	
7 Social security tips		7 Social security tips	
8 Allocated tips		8 Allocated tips	
9 Advance EIC payment		9 Advance EIC payment	
10 Dependent care benefits		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans	
12a See instructions for box 12		12a See instructions for box 12	
12b See instructions for box 12		12b See instructions for box 12	
12c See instructions for box 12		12c See instructions for box 12	
12d See instructions for box 12		12d See instructions for box 12	
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
14 Other (see instructions)		14 Other (see instructions)	
State Correction Information			
Previously reported		Correct information	
15 State		15 State	
Employer's state ID number		Employer's state ID number	
16 State wages, tips, etc.		16 State wages, tips, etc.	
17 State income tax		17 State income tax	
Locality Correction Information			
18 Local wages, tips, etc.		18 Local wages, tips, etc.	
19 Local income tax		19 Local income tax	
20 Locality name		20 Locality name	

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Form W-2C (Rev. 1-2006)

Corrected Wage and Tax Statement

Copy A—For Social Security Administration
Department of the Treasury
Internal Revenue Service
Cat. No. 61437D

The above example illustrates a single change to a Form W2, however, all the changes required to the employee's W2 must be incorporated on one form W2-c.

W2-c and W3-c Examples

Example 2: W2-c to change Name only

In the example:

- Tax year = 2006, Form corrected = W2
- Check the "Corrected SSN and/or name" box
- Employers EIN = 04-6002284
- Make sure Commonwealth of Massachusetts is above Department on Employer Address
- Enter employee's incorrect name as shown on W2 received in Box i

DO NOT CUT, FOLD, OR STAPLE THIS FORM			
a Tax year/Form corrected 2006 / W-2		For Official Use Only OMB No. 1545-0008	
b Employee's correct SSN 012-34-5678		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input checked="" type="checkbox"/>	
d Employer's Federal EIN 04-6002284		e Employer's name, address, and ZIP code COMMONWEALTH OF MASSACHUSETTS Department Name Department Address Department City, ST, ZIP	
f Employee's first name and initial Jane		g Employee's address and ZIP code 11 Eleven Street Hertown, MA 00000	
h Employee's incorrect SSN		i Employee's name (as incorrectly shown on previous form) Jane WrongName	
Note: Only complete money fields that are being corrected (except MQGE).			
Previously reported		Correct information	
1 Wages, tips, other compensation		1 Wages, tips, other compensation	
2 Federal income tax withheld		2 Federal income tax withheld	
3 Social security wages		3 Social security wages	
4 Social security tax withheld		4 Social security tax withheld	
5 Medicare wages and tips		5 Medicare wages and tips	
6 Medicare tax withheld		6 Medicare tax withheld	
7 Social security tips		7 Social security tips	
8 Allocated tips		8 Allocated tips	
9 Advance EIC payment		9 Advance EIC payment	
10 Dependent care benefits		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans	
12a See instructions for box 12		12a See instructions for box 12	
12b See instructions for box 12		12b See instructions for box 12	
12c See instructions for box 12		12c See instructions for box 12	
12d See instructions for box 12		12d See instructions for box 12	
13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
14 Other (see instructions)		14 Other (see instructions)	
State Correction Information			
Previously reported		Correct information	
15 State		15 State	
Employer's state ID number		Employer's state ID number	
16 State wages, tips, etc.		16 State wages, tips, etc.	
17 State income tax		17 State income tax	
Locality Correction Information			
18 Local wages, tips, etc.		18 Local wages, tips, etc.	
19 Local income tax		19 Local income tax	
20 Locality name		20 Locality name	

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Copy A—For Social Security Administration

Form W-2c (Rev. 1-2006)

Corrected Wage and Tax Statement

Department of the Treasury
Internal Revenue Service
Cat. No. 61437D

The above example illustrates a single change to a Form W2, however, all the changes required to the employee's W2 must be incorporated on one form W2-c.

W2-c and W3-c Examples

Example 3: W2-c Financial Information Changes

In the example: Employee resigns and is overpaid and multiple changes must be made to the Form W2. Federal Taxable Gross is adjusted, Federal Tax Withheld has not been adjusted, Medicare Wages are adjusted and Medicare tax withheld is adjusted, Retirement Contribution is adjusted, Massachusetts State Taxable Gross is adjusted and Massachusetts State Income Tax is adjusted.

- Tax year = 2006, Form corrected = W2
- Corrected SSN box is unchecked
- Employers EIN = 04-6002284
- Make sure Commonwealth of Massachusetts is above Department on Employer Address
- Financial changes as required

DO NOT CUT, FOLD, OR STAPLE THIS FORM			
a Tax year/Form corrected 2006 / W-2		For Official Use Only OMB No. 1545-0008	
b Employee's correct SSN 012-34-5678		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input type="checkbox"/>	
d Employer's Federal EIN 04-6002284			
e Employee's first name and initial Jane		f Employee's address and ZIP code 11 Eleven Street Hertown, MA 00000	
g Employee's name, address, and ZIP code COMMONWEALTH OF MASSACHUSETTS Department Name Department Address Department City, ST, ZIP			
h Employee's incorrect SSN		i Employee's name (as incorrectly shown on previous form)	
Note: Only complete money fields that are being corrected (except MQGE).			
Previously reported		Correct information	
1 Wages, tips, other compensation 28811.00		1 Wages, tips, other compensation 28455.30	
3 Social security wages		3 Social security wages	
5 Medicare wages and tips 31572.77		5 Medicare wages and tips 31216.94	
7 Social security tips		7 Social security tips	
9 Advance EIC payment		9 Advance EIC payment	
11 Nonqualified plans		11 Nonqualified plans	
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
14 Other (see instructions) 14c: 2761.64		14 Other (see instructions) 14c: 2724.30	
12a See instructions for box 12		12a See instructions for box 12	
12b		12b	
12c		12c	
12d		12d	
State Correction Information			
Previously reported		Correct information	
15 State		15 State	
Employer's state ID number		Employer's state ID number	
16 State wages, tips, etc. 31572.77		16 State wages, tips, etc. 31216.94	
17 State income tax 1383.34		17 State income tax 1374.95	
Locality Correction Information			
18 Local wages, tips, etc.		18 Local wages, tips, etc.	
19 Local income tax		19 Local income tax	
20 Locality name		20 Locality name	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **W-2c** (Rev. 1-2006) **Corrected Wage and Tax Statement**

Copy A—For Social Security Administration
Department of the Treasury
Internal Revenue Service
Cat. No. 61437D

W2-c and W3-c Examples

W3-c Summary Form

This is an example of the Form W3-c that would accompany Sample 3 above.

- Tax year = 2006, Form corrected = W2
- Make sure Commonwealth of Massachusetts is above Department on Employer Address
- Kind of Payer = Medicare govt. emp.
- Number of Forms summarized on the W-3c
- Employers EIN = 04-6002284
- Summary information entered by Box number as required.
- Include explanation use words "previously reported"
- SIGN and date the form

DO NOT CUT, FOLD OR STAPLE			
a Tax year/Form corrected 2006 / W-2		55555 For Official Use Only OMB No. 1545-0008	
b Employer's name, address, and ZIP code COMMONWEALTH OF MASSACHUSETTS Department Name Department Address Department City, ST ZIP		c Kind of Payer 941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> 944/944-SS <input type="checkbox"/> CT-1 <input type="checkbox"/> Hahd. emp. <input type="checkbox"/> Medicare govt. emp. <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
d Number of Forms W-2c 1	e Employer's Federal EIN 04-6002284	f Establishment number	g Employer's state ID number
h Employer's incorrect Federal EIN		i Incorrect establishment number	j Employer's incorrect state ID number
Complete boxes h, i, or j only if incorrect on last form filed.			
Total of amounts previously reported as shown on enclosed Forms W-2c.		Total of corrected amounts as shown on enclosed Forms W-2c.	
1 Wages, tips, other compensation 28811.00	1 Wages, tips, other compensation 28455.30	2 Federal income tax withheld	2 Federal income tax withheld
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld
5 Medicare wages and tips 31572.77	5 Medicare wages and tips 31216.94	6 Medicare tax withheld 457.81	6 Medicare tax withheld 452.65
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips
9 Advance EIC payments	9 Advance EIC payments	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a-d (Coded items)	12a-d (Coded items)
14 Inc. tax W/H by 3rd party sick pay payer 2761.64	14 Inc. tax W/H by 3rd party sick pay payer 2724.30		
16 State wages, tips, etc. 31572.77	16 State wages, tips, etc. 31216.94	17 State income tax 1383.34	17 State income tax 1374.95
18 Local wages, tips, etc.	18 Local wages, tips, etc.	19 Local income tax	19 Local income tax
Explain decreases here: Employee resigned and was overpaid, previously reported amounts were decreased.			
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," give date the return was filed ▶			
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and, to the best of my knowledge and belief, it is true, correct, and complete.			
Signature ▶ Title ▶ BE SURE TO SIGN AND DATE! Date ▶			
Contact person Payroll Director		Telephone number ()	For Official Use Only
Email address		Fax number ()	

Purpose of Form

Use this form to transmit Copy A of Form(s) W-2c, Corrected Wage and Tax Statement (Rev. 1-2006). Make a copy of Form W-3c and keep it with Copy D (For Employer) of Forms W-2c for your records. File Form W-3c even if only one Form W-2c is being filed or if those Forms W-2c are being filed only to correct an employee's name or social security number (SSN). See the separate Instructions for Forms W-2c and W-3c for information on completing this form.

When To File

File this form and Copy A of Form(s) W-2c with the Social Security Administration as soon as possible after you discover an error on Forms W-2, W-2AS, W-2GU, W-2CM, W-2VI, or W-2c. Provide Copies B, C, and 2 of Form W-2c to your employees as soon as possible.

Where To File

If you use the U.S. Postal Service, send Forms W-2c and W-3c to the following address:

Social Security Administration
Data Operations Center
P.O. Box 3333
Wilkes-Barre, PA 18767-3333

If you use a carrier other than the U.S. Postal Service, send Forms W-2c and W-3c to the following address:

Social Security Administration
Data Operations Center
Attn: W-2c Process
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

Form **W-3c** (Rev. 1-2006) **Transmittal of Corrected Wage and Tax Statements**
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 10164R

Department of the Treasury
Internal Revenue Service